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THIS FIRM DOES NOT ACCEPT SERVICE BY FACSIMILE TRANSMISSION

October 26, 2006

CARL S. WOLFSON STEPHEN L. GRELLER OF COUNSEL

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VIA FACSIMILE TO: 914-682-9128 AND REGULAR MAIL

William D. Frumkin, Esq. Sapir & Frumkin, LLP 399 Knollwood Road, Suite 310 White Plains, NY 10603

Re: Fred Smit, et al. v. Rodar Enterprises, Inc. and

Robert Sherwood Your File No.: 04/7498

Dear Mr. Frumkin:

We represent Rodar Enterprises, Inc., and we are in receipt of a copy of your correspondence dated October 23, 2006, directed to the same.

I am in the process of reviewing your correspondence and the issues treated therein.

In order to be able to respond substantively to your correspondence, I am taking you up on the invitation contained at the conclusion of your correspondence to contact you regarding questions.

Would you be so kind as to advise regarding the reason for your identifying Mr. Sherwood individually in the reference portion of your correspondence. Additionally, you have cited numerous sections of the Employee Retirement Income Security Act, as well as the Multi Employer Pension Plan Amendments Act. I would appreciate your forward to me at your earliest opportunity the portions of such legislation that you have cited, or at the very least, the specific and complete statutory citations. I would appreciate it also if you could identify for me the specific relevant

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provisions, if any, contained within the last Contract between our clients upon which your client is relying.

The foregoing inquires are designed to foster a better mutual understanding of the substance of this matter. Thank you for your anticipated prompt and courteous response.

Yours truly,

.

Lee David Klein

LDK:ss

cc: Client